



# STATE OF IDAHO

## DEPARTMENT OF AGRICULTURE

JAMES E. RISCH  
Governor  
PATRICK A. TAKASUGI  
Director / Secretary

### MEMORANDUM

**TO: Fertilizer Registrants**

**FROM: Division of Plant Industries, Commercial Feed & Fertilizer Section**

**RE: Tonnage and Inspection Fees**

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Please forward the enclosed tonnage report form to the appropriate individual within your company.

**(a) SEMI-ANNUAL REPORTING PERIODS:**

Tonnage and inspection fees are due and collected semi-annually for all fertilizer products sold or distributed in Idaho in lots of more than 25 lbs and in bulk. Tonnage and inspection fees are not paid to Idaho on fertilizers sold or distributed into other states.

**(b) FEES:**

The tonnage and inspection fee is fifteen cents (15¢) per ton for products packaged in greater than twenty-five (25) pounds (and bulk), and is due and owing within thirty (30) days of the end of the reporting period.

- **Minimum:** A minimum tonnage fee of five dollars (\$5.00) per reporting period is due on all tonnage reports for products packaged in greater than 25 lbs packages or in bulk, even if the amount of fertilizer distributed is zero.
- **Late Fee:** A late filing fee of ten percent (10%) of the tonnage fee due or a minimum of twenty-five dollars (\$25), whichever is greater, will be assessed on all tonnage reports and inspection fees not submitted within thirty (30) days after the end of the specified reporting period.
- When more than one person is involved in the distribution of a fertilizer, the last person who has the fertilizer registered or who has distributed the fertilizer to a non-registrant, dealer, or consumer is responsible for paying the tonnage fee, unless the payment is made by a prior distributor of the fertilizer. Tonnage paid by a third party must be recorded on the enclosed **Fertilizer Tonnage: Exemption From Payment Reporting Form.**
- **If a packaged fertilizer retains the original container, weight, and label that your company registered, your company is still responsible for the tonnage fee, even if your customer re-sells or re-distributes the product.**

(c) **EXEMPT FERTILIZER:** Tonnage fees are not due:

- When your customer is currently registered and distributes your fertilizer in **a new container with a new label. The customer who re-labels the product is now responsible for its registration and the tonnage fees due,**
- On products distributed in less than or equal to 25 lb packaging, or
- You have a written contractual agreement with another registrant for the fertilizer that your company distributed that states the other registrant will assume the responsibility for the payment of the tonnage fee. In this case, your tonnage report must be accompanied by the enclosed **Fertilizer Tonnage: Exemption From Payment Reporting Form** and a copy of the contract. Your company must keep a written record of who is responsible for each transaction by way of invoicing or some similar means.

**Please do not include the amount of exempted tonnage on pages 4 – 7 of this form. You must complete the *Fertilizer Tonnage: Exemption From Payment Reporting Form* and a written contractual agreement from the customer who is paying for the tonnage fees. The customer that you sold the exempt tonnage to is considered an intermediate distributor. You must include their name, address, telephone number, and the amount (in tons) of each fertilizer product that your company sold to them on the *Fertilizer Tonnage: Exemption From Payment Reporting Form*.**

- (d) **DELINQUENT OR MISSING TONNAGE REPORTS:** Registration for companies with delinquent or missing tonnage reports may be denied or suspended. Additionally, a “Stop Sale Order” may be issued for all products.
- (e) **INCOMPLETE OR INCORRECT REPORTS will be returned and may become subject to late fees if not completed or corrected and re-submitted within 30 days of the due date.**
- (f) **AUDITS AND RECORD KEEPING:** The registrant is responsible for keeping all records related to the fertilizer tonnage report, exempted tonnage and fertilizer distributed for **five (5) years**. Audits of fertilizer records are performed to help ensure compliance with the Idaho Commercial Fertilizer Law and Rules.
- (g) **ADDITIONAL INFORMATION:**

If the guaranteed analysis of your company’s product is not one of the default grades on the enclosed fertilizer reporting form, please add those grade guarantees in the “Custom Grade” column. If your company’s product differs from the standards listed, list it at the bottom of the product column under “Mixed Products” and complete the appropriate tonnage information, including the guarantee of grade, in the remaining columns.

Should you have any questions or comments regarding the above information, please visit the ISDA website at [www.idahoag.us](http://www.idahoag.us) or contact the Commercial Feed and Fertilizer Section at (208) 736-2195.

A summary of tonnage types and amounts (not specific company information) is sent to the Association of American Plant Food Control Officials, Inc. (AAPFCO). AAPFCO is a national organization that reports commercial fertilizer usage in the United States. The Fertilizer Institute publishes this information every year in the annual publication: Commercial Fertilizers. This publication will be available from:

**Association of American Plant Food Control Officials, Inc.  
Division of Regulatory Services  
103 Regulatory Services Building, University of Kentucky  
Lexington, KY 40546-0275**



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### COMMERCIAL FERTILIZER SEMI-ANNUAL TONNAGE REPORT For the Period (circle one):

January 1- June 30 (due July 31)  
July 1-December 31 (due January 31)

#### Registrant Name and Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### ISDA Office Use Only:

Date Received \_\_\_\_\_  
Check Number \_\_\_\_\_  
Amount \$ \_\_\_\_\_  
Company No \_\_\_\_\_ Shipper No. \_\_\_\_\_

#### PLEASE COMPLETE THE INFORMATION BELOW:

I, the duly authorized representative or agent for \_\_\_\_\_ (the above named registrant), hereby solemnly swear or affirm that during the period covered by this report, the registrant sold / distributed \_\_\_\_\_ tons of commercial fertilizer on which an inspection fee is due and payable as follows:

Total tons sold \_\_\_\_\_ x 0.15 = \$ \_\_\_\_\_ (\$5.00 min. due for all registrants, if total is 0 – 33.33 tons)

Late fee (10% or min. \$25) + \$ \_\_\_\_\_ (Pay late fee, if report is not postmarked within 30 days after the end of the specified filing period)

Total Due / Enclosed = \$ \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Phone (\_\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Please return the completed tonnage report along with tonnage and/or late fees to:

Idaho State Department of Agriculture  
Division of Plant Industries  
P. O. Box 790  
Boise, ID 83701-0790

**This is a two-part form. Please be sure to also complete and return the Grade listing!**

<b>CODE</b>	<b>NAME OF PRODUCT</b> The code name of the product (below) cannot be changed. If your products do not fit into any of these categories, please list them on your company letterhead under mixed products.	<b>GUARANTEE OF GRADE</b>	<b>CUSTOM GRADE</b> (if different N-P-K only)	<b>NUMBER OF DRY (bulk) TONS</b>	<b>NUMBER OF DRY (bag) TONS</b>	<b>NUMBER OF LIQUID TONS</b>	<b>TOTAL TONS</b> (for each line, add bulk, bag and LIQUID)
702	ALUMINUM SULFATE	00-00-00					
204	AMM POLYSULFIDE	15-60-00					
201	AMM METAPHOSPHATE	12-51-00					
13	AMM NIT LIME MIX	20.5-0-00					
206	AMM PHOS NITRATE	27-14-00					
207	AMM PHOS SULFATE	16-20-00					
10	AMMONIUM NITRATE (DRY)	34-00-00(d)					
12	AMMONIUM NITRATE (LIQUID)	20-00-00(l)					
16	AMMONIUM NIT-SULFATE	30-00-00					
202	AMMONIUM PHOSPHATE	11-48-00					
20	AMMONIUM POLYSULFIDE	20-00-00					
24	AMMONIUM SULFATE (DRY)	21-00-00					
25	AMMONIUM SULFATE(LIQUID)	06-00-00					
27	AMMONIUM SUL-NITRATE	26-00-00					
29	AMMONIUM SUL-UREA	33.5-00-00					
31	AMMONIUM THIOSULFATE	12-00-00					
2	ANHYDROUS AMMONIA	82-00-00					
673	ANIMAL TANKAGE	8.1-5.3-5.9					
6	AQUA AMMONIA	20.5-00-00					
208	BASIC SLAG	00-09-00					
716	BLACK COPPER OXIDE	00-00-00					
212	BONE BLACK, SPENT	01-33-00					
214	BONE MEAL, RAW	03.9-22-00					
216	BONE MEAL, STEAMED	02.2-27-00					
218	BONE, PRECIPITATED	00-35-00					
706	BORAX	00-00-00					
710	BRUCITE	00-00-00					
906	CALCITIC 75% NEUTRAL	00-00-00					
35	CALCIUM AMM NITRATE	17-00-00					
733	CALCIUM CHELATE	00-00-00					
773	CALCIUM CHLORIDE	00-00-00					
38	CALCIUM CYANAMIDE	20.5-00-00					
902	CALCIUM HYDROXIDE	00-00-00					
223	CALCIUM METAPHOS	00-60-00					
43	CALCIUM NITRATE	15.5-00-00					
46	CALCIUM NIT-UREA	33.8-00-00					
901	CALCIUM OXIDE	00-00-00					
604	CASTOR POMACE	05-01-01					
607	COCOA SHELL MEAL	02.5-01-02					
610	COCOA TANKAGE	04-1.5-02					
714	COLBALT SULFATE	00-00-00					
228	COLLOIDAL PHOSPHATE	00-02-00					
613	COMPOST	02-02-01					
722	COPPER CHELATE	00-00-00					
723	COPPER COMPOUND	00-00-00					
720	COPPER SULFATE	00-00-00					

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615	COTTON SEED MEAL	06.4-02-01					
203	DIAMM PHOSPHATE	18-46-00					
910	DOL/CALCITIC BLEND	00-00-00					
903	DOLOMITE	00-00-00					
904	DOLOMITE 75% NEUTRAL	00-00-00					
601	DRIED BLOOD	12-00-00					
265	ENRICHED SUPERPHOS	00-23-00					
744	EPSOM SALT	00-00-00					
724	FERRIC OXIDE	00-00-00					
726	FERRIC SULFATE	00-00-00					
50	FERROUS AMM-SULFATE	07-00-00					
728	FERROUS SULFATE	00-00-00					
617	FISH SCRAP	06-06-06					
629	GUANO	12-11-02					
732	GYPSUM	00-00-00					
730	IRON CHELATE	00-00-00					
731	IRON COMPOUND	00-00-00					
907	LIME NO CODE	00-00-00					
908	LIME NO GRADE	00-00-00					
205	LIME PHOSPHATE	00-00-00					
736	LIME SUL SOLUTION	00-00-00					
912	LIME SUSPENSIONS	00-00-00					
408	LIME-POT MIXTURES	00-00-10					
681	LINSEED MEAL	5.6-2.0-2.0					
249	LIQ AMM POLYPHOS	10-34-00					
742	MAGNESIA	00-00-00					
745	MAGNESIUM CHELATE	00-00-00					
52	MAGNESIUM NITRATE	07.1-00-00					
238	MAGNESIUM PHOSPHATE	00-18-00					
748	MANGANESE AGSTONE	00-00-00					
749	MANGANESE CHELATE	00-00-00					
750	MANGANESE OXIDE	00-00-00					
752	MANGANESE SLAG	00-00-00					
754	MANGANESE SULFATE	00-00-00					
758	MANGANOUS OXIDE	00-00-00					
413	MANURE SALTS	00-00-20					
762	MOLYBDENUM	00-00-00					
209	MONOAMM PHOSPHATE	11-52-00					
428	MURIATE OF POT 60%	00-00-60					
430	MURIATE OF POT 62%	00-00-62					
54	NITRIC ACID	15-00-00					
241	NITRIC PHOSPHATE	00-00-00					
56	NITROGEN SOL <28%	<28-00-00					
61	NITROGEN SOL >32%	>32-00-00					
58	NITROGEN SOL 28%	28-00-00					
59	NITROGEN SOL 30%	30-00-00					

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60	NITROGEN SOL 32%	32-00-00					
97	NITROGEN--OTHER	00-00-00					
915	NON-LIME FILLER	00-00-00					
263	NORMAL SUPERPHOS	00-22-00					
243	PHOSPHATE ROCK	00-03-00					
297	PHOSPHATE--OTHER	00-00-00					
233	PHOSPHATIC LIMESTONE	00-13-00					
248	PHOSPHORIC ACID	00-54-00					
448	POT METAPHOSPHATE	00-55-37					
415	POTASH SUSPENSIONS	00-00-00					
497	POTASH--OTHER	00-00-00					
423	POTASSIUM CARBONATE	00-00-64					
453	POTASSIUM NITRATE	14-00-44					
463	POTASSIUM SULFATE	00-00-50					
443	POT-MAGNES SULFATE	00-00-22					
458	POT-SODIUM NITRATE	15-00-14					
253	PRECIPITATED PHOS	00-35-00					
675	PROCESS TANKAGE	7.8-00-00					
717	RED COPPER OXIDE	00-00-00					
797	SEC/MIC NO CODE	00-00-00					
661	SEW SLUDGE, ACTIVATED	06-02-02					
665	SEW SLUDGE, HEAT DRIED	06-02-02					
667	SEWAGE SLUDGE, OTHER	06-02-01					
62	SODIUM NITRATE	16-00-00					
671	SOYBEAN MEAL	06-01-02					
905	STANDARD DOLOMITE	00-00-00					
770	SULFUR	00-00-00					
64	SULFUR COATED UREA	36-00-00					
774	SULFURIC ACID	00-00-00					
273	SUPER PHOS ACID	00-68-00					
267	TRIPLE SUPERPHOS	00-46-00					
685	TUNG PUMACE	08-02-02					
66	UREA	46-00-00					
67	UREA SOLUTION	20-00-00					
68	UREA-FORMALDEHYDE	38-00-00					
73	ZINC AMM SUL SOL	10-00-00					
784	ZINC CHELATE	00-00-00					
77	ZINC MAN AMM SUL	09-00-00					
778	ZINC OXIDE	00-00-00					
780	ZINC OXY SULFATE	00-00-00					
782	ZINC SULFATE	00-00-00					
0	MIXED PRODUCTS (must enter grade)						
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0	MIXED PRODUCTS (must enter grade)						
0	MIXED PRODUCTS (must enter grade)						
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0	MIXED PRODUCTS (must enter grade)						
0	MIXED PRODUCTS (must enter grade)						
0	MIXED PRODUCTS (must enter grade)						
	TOTAL TONNAGE REPORTED						

## FERTILIZER TONNAGE: EXEMPTION FROM PAYMENT REPORTING FORM

Please use this form on an ISDA approved company-generated form to report exemptions from fertilizer tonnage fees due. See Memorandum under "EXEMPT FERTILIZER" for requirements for claiming exemptions from tonnage fees. Fertilizer Rules and Laws may be viewed at: [www.idahoag.us](http://www.idahoag.us). **Do not** include the amounts shown on this attachment on the tonnage reporting form. This form or an ISDA approved company-generated form must be completed and signed by the company official in order to claim tonnage exemption. **A copy of the contractual agreement for each company listed must be attached to this form. The contractual agreements must state an effective date and an expiration date.**

RESPONSIBLE COMPANY NAME	ADDRESS	PHONE NUMBER	IDAHO REGISTRATION NO.	FULL PRODUCT NAME	GUARANTEE OF GRADE	NUMBER OF TONS
TOTAL TONS EXEMPTED:						

I, a duly authorized representative for agent for \_\_\_\_\_ (registrant name), hereby solemnly swear or affirm that during the period covered by the attached tonnage report, the above named registrant is claiming an exemption from payment for the tonnage amounts listed above. These exemptions are requested based on a written contractual agreement between the registrant and the company(s) listed above.

**Company Name:**\_\_\_\_\_

**Phone No:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Fax No:** \_\_\_\_\_

Printed Name: \_\_\_\_\_

**Email:** \_\_\_\_\_

**Signature:**\_\_\_\_\_

**Date:** \_\_\_\_\_



**EXAMPLE ONLY – CONTRACTUAL AGREEMENT**  
**EXACT FORMAT AND/OR WORDING NOT REQUIRED**

[Date]

[Responsible Company Name]

[Responsible Company Address]

Dear Sir or Madam:

Please be advised that [Your Company Name] is obligated to report Tonnage and remit Inspection Fees to the Idaho State Department of Agriculture on all fertilizer distributed in Idaho except in the cases where another party has accepted the responsibility in a written contractual agreement.

[Responsible Company Name] is currently identified as a customer who is responsible for reporting and paying Tonnage Inspection Fees to the State of Idaho. If you would like to continue reporting and paying your own Inspection Fees, please sign the written notification below and return to [signers name],[Your Company Name].

This agreement will become Null and Void if [Responsible Company Name] does not maintain current registration status with the Idaho State Department of Agriculture or through your written cancellation of this agreement.

Please note that if this notification is not signed and returned to [Your Company Name], we will begin invoicing you for the Tonnage Inspection Fees due.

If you have any questions or concerns regarding this notification, please feel free to contact your [Your Company Name]'s representative at [phone number].

Sincerely

[Signers Name]

[Your Company Name]

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[Responsible Company Name] **Idaho Registration Number \_\_\_\_\_ will be responsible for reporting and paying our own Tonnage Inspection Fees to the State of Idaho. We understand that this requires us to be a Commercial Fertilizer Registrant with the State of Idaho and to submit a 'Commercial Fertilizer Tonnage and Inspection Fee Report' and remit appropriate Inspection Fees on a semi-annual basis to the Idaho State Department of Agriculture.**

\_\_\_\_\_  
Name of Authorized Agent      **Telephone Number:** \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Agent      **Fax Number:** \_\_\_\_\_